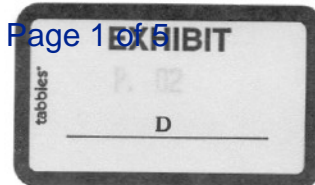


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FAX NO.



NATIONAL ASSOCIATION OF ATTORNEYS GENERAL

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WASHINGTON, D.C. 20002

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Attorney General of GeorgiaIMMEDIATE PAST PRESIDENT
BILL LOCKYER
Attorney General of California

April 29, 2005

*Via Facsimile and FedEx*Dennis Edward Bruce, Esq.
Notice Party
Bekenton S.A.
690 Lincoln Road, Suite 303
Miami Beach, Florida 33139

Dear Mr. Bruce:

This letter is a 30-day notice, pursuant to VII(c)(2) of the Master Settlement Agreement ("MSA") that one or more of the undersigned Settling States may bring an action to enforce the provisions of the MSA against Bekenton S.A. and/or Bekenton USA, Inc. (collectively "Bekenton") arising from the failure of Bekenton to make the payment due under Section IX(c) and IX(i) of the MSA on April 15, 2005.

Bekenton joined the MSA as a Participating Manufacturer in June, 2003. A fundamental obligation of each Participating Manufacturer under the MSA is to make the various payments required by the Agreement. These payments are calculated by the Independent Auditor pursuant to data provided by each Participating Manufacturer. Pursuant to the Independent Auditor's Notice ID: 157, Bekenton was obligated to make a payment of \$7,720,361.75 on or before April 15, 2005 to satisfy its Section IX(c) and IX(i) obligations for Bekenton's 2004 Cigarette sales. Bekenton paid only \$198,488.40. Bekenton is in breach of its payment obligation.

Please be advised that the Attorneys General for the undersigned Settling States are providing the requisite notice under Section VII(c)(2) of the MSA and, if this matter cannot be resolved by agreement, one or more of the undersigned Settling States will bring an action to enforce the provisions of the MSA after thirty days from the date of this notice. We are willing to discuss the means by which this violation of the MSA may be resolved. If you wish to have such a discussion, please contact Mark Greenwold, Chief Counsel, National Association of Attorneys General, at 202-326-6014.

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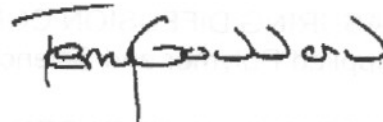
Letter to Dennis Edward Bruce, Esq.
April 29, 2005
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Cc: Sutton Keany
Jennifer Healy

Sincerely,




Troy King
Attorney General of Alabama



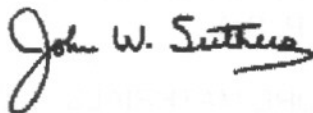
Terry Goddard
Attorney General of Arizona



Mike Beebe
Attorney General of Arkansas



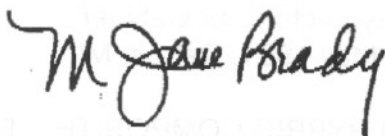
Bill Lockyer
Attorney General of California



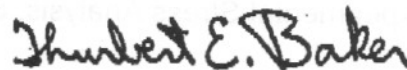
John Suthers
Attorney General of Colorado



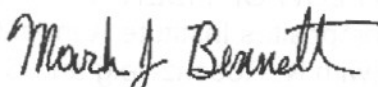
Richard Blumenthal
Attorney General of Connecticut



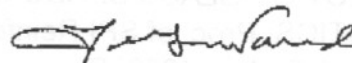
M. Jane Brady
Attorney General of Delaware



Thurbert E. Baker
Attorney General of Georgia



Mark J. Bennett
Attorney General of Hawaii



Lawrence Wasden
Attorney General of Idaho

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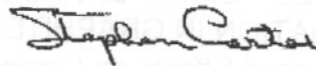
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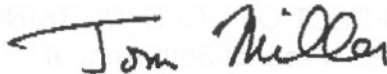
Letter to Dennis Edward Bruce, Esq.
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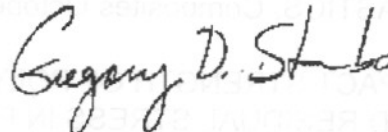
Lisa Madigan
Attorney General of Illinois



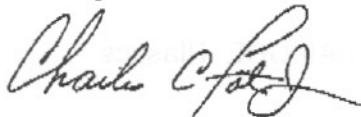
Stephan Carter
Attorney General of Indiana



Tom Miller
Attorney General of Iowa



Gregory D. Stumbo
Attorney General of Kentucky



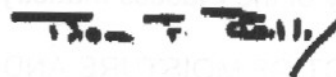
Charles C. Foti
Attorney General of Louisiana



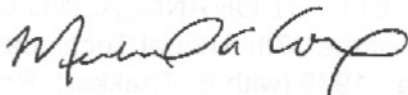
G. Steven Rowe
Attorney General of Maine



J. Joseph Curran Jr.
Attorney General of Maryland



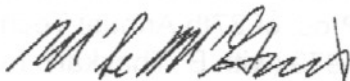
Tom F. Reilly
Attorney General of Massachusetts



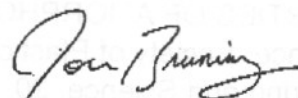
Michael A. Cox
Attorney General of Michigan



Jeremiah W. Nixon
Attorney General of Missouri



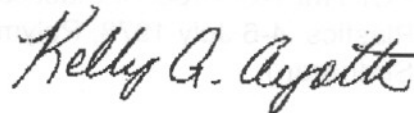
Mike McGrath
Attorney General of Montana



Jon Bruning
Attorney General of Nebraska



Brian Sandoval
Attorney General of Nevada



Kelly Ayotte
Attorney General of New Hampshire

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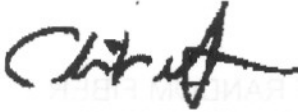
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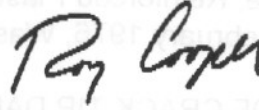
Letter to Dennis Edward Bruce, Esq.

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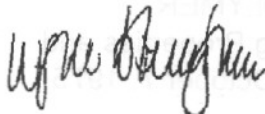
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Eliot Spitzer
Attorney General of New York



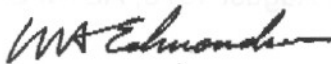
Roy Cooper
Attorney General of North Carolina



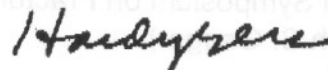
Wayne Stenehjem
Attorney General of North Dakota



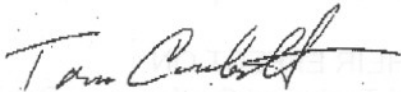
Jim Petro
Attorney General of Ohio



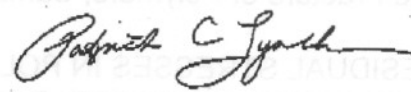
W.A. Drew Edmondson
Attorney General of Oklahoma



Hardy Myers
Attorney General of Oregon



Tom Corbett
Attorney General of Pennsylvania



Patrick C. Lynch
Attorney General of Rhode Island




Henry McMaster
Attorney General of South Carolina



Lawrence E. Long
Attorney General of South Dakota



Paul Summers
Attorney General of Tennessee



Mark Shurtleff
Attorney General of Utah

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Letter to Dennis Edward Bruce, Esq.

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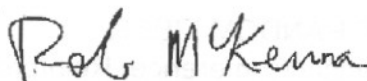
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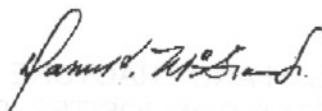
William H. Sorrell
Attorney General of Vermont



Judith W. Jagdmann
Attorney General of Virginia



Ron McKenna
Attorney General of Washington



Darrel Vivian McGraw Jr.
Attorney General of West Virginia



Pat Crank
Attorney General of Wyoming